MAY 2 5 2006
THE UNITED STATES PATENT AND TRADEMARK OFFICE

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Applicant:

Naoki KATAYAMA

Serial No.:

10/811,179

Filed:

March 26, 2004

For:

RECORDING APPARATUS

Art Unit:

2853

Examiner:

Jason S. Uhlenhake

Pitney Hardin LLP 7 Times Square

New York, NY 10036-7311

AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria. VA 22313-1450

SIR:

In response to the Office Action of February 23, 2006, kindly amend the above-identified application as follows:

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on May 23, 2006

Ronald E. Brown

May 23, 2006

Date of Signature

The Commissioner is hereby authorized to charge any additional fees which may be required, or credit any overpayment to Account No. 50-1145, Order No. 004553.108040.